

**Table 9.22-- TAX CREDITS CLAIMED BY INDIVIDUALS
AND CORPORATIONS: 1998 AND 1999**

[In numbers and dollars]

Type of credit	1998		1999	
	Number of returns	Amount of credit	Number of returns	Amount of credit
Number of individual returns filed	565,422		566,737	
Returns with tax credits	462,064	62,877,680	242,525	52,982,851
Food credit	457,994	25,432,002	(NA)	(NA)
Low income credit	(NA)	(NA)	186,266	8,690,725
Renter's credit 1/	71,432	6,957,550	71,795	7,198,900
Dependent care credit 1/	25,843	7,662,757	26,039	7,803,344
Child car seat credit 1/	3,442	86,050	3,629	90,725
Capital goods excise credit 1/	3,150	2,446,087	3,424	3,556,989
Fuel credit for commercial fishers 1/	352	104,966	310	109,365
Motion picture credit 1/	8	11,551	7	52,225
Hotel remodeling credit 1/	49	135,094	(NA)	(NA)
Energy device credit 1/	3,987	4,534,355	3,948	4,468,091
Vocational rehabilitation job credit 1/	19	25,703	14	14,060
Enterprise zone credit 1/	13	236,590	35	169,806
High technology credit	(NA)	(NA)	21	152,493
Other nonrefundable credits 2/	7,507	15,244,975	7,058	20,676,128
Number of corporation income tax returns filed	18,387		18,437	
Returns with tax credits	2,410	25,466,244	2,340	21,123,192
Capital goods tax credit	2,348	22,536,557	2,281	18,249,358
Fuel credit for commercial fishers 1/	22	10,280	21	21,462
Vocational rehabilitation job credit	13	10,963	10	11,277
Hotel remodeling credit 1/	69	1,674,856	21	1,173,668
Energy device credit	12	87,173	17	94,872
Low-income housing credit	15	242,576	24	295,457
Other credits 3/	10	734,681	15	1,108,214
Other credits 4/	10	734,681	(D)	1,098,499
Motion picture credit	(D)	682,233	(D)	1,066,791
Enterprise zone credit	(D)	52,448	(D)	31,708
High technology credit	(NA)	(NA)	(D)	9,715
Lifeline telephone service credit	5/	169,158	5/	168,884

D Data not disclosed.

NA Not available.

1/ Data for 1998 are revised.

2/ Includes the low-income housing tax credit and the credit for taxes paid to other jurisdictions.

3/ Includes high technology credit, enterprise zone credit and motion picture credit.

4/ Includes enterprise zone credit and motion picture credit.

5/ Initiated in 1986. At the close of 1998, the telephone company reported 7,572 subscribers who are being serviced at subsidized rates. It claimed \$169,158 for the telephone lifeline credit. At the close of 1999, the telephone company reported 8,090 subscribers who are being serviced at subsidized rates. It claimed \$168,884 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation *Tax Credits Claimed by Hawaii Individuals and Corporations: 1998* (April 2000) and *1999* (May 2001) and <<http://www.state.hi.us/tax>>